IN THE CLAIMS:

Amend claim 7 as follows:

- 7. (Amended) A decorative material comprising:
- a substrate penetrable with an ionizing radiation-curable resin composition;
- a penetration-inhibiting coating provided on the substrate, for inhibiting the penetration of the ionizing radiation-curable resin composition;
- a cissing pattern provided on the penetration-inhibiting coating, for repelling the ionizing radiation-curable resin composition; and
- a top coat provided on the penetration-inhibiting coating including the cissing pattern, the top coat comprising an ionizing radiation-cured resin composition, concaves being defined by the top coat, the concaves having been formed as a result of cissing of the ionizing radiation-curable resin composition from on the cissing pattern in the course of the formation of the top coat from the ionizing radiation-curable resin composition, said penetration-inhibiting coating also functioning as a stress-relaxing layer for relaxing shrinkage stress caused at the time of curing of the ionizing radiation-curable resin for the formation of the top coat.

Cancel claim 13 without prejudice or disclaimer.

Amend claims 14, 16, 19, and 21 as follows:

14. (Amended) The decorative material according to claim 7, wherein the penetration-inhibiting coating has a yield strength of not less than 0.6 kgf and a breaking strength of not less than 1.0 kgf, the yield strength and the breaking strength having been measured in such a manner that two biaxially stretched polyethylene terephthalate film strips having a thickness of 50 µm and a width of 10 mm are laminated on top of the other through a 3 µm-thick penetration-inhibiting coating so as for the end of one of the strips to overlap with the end of the other strip by 10 mm and, in this state, the two biaxially stretched polyethylene terephthalate film strips are pulled at a temperature of 70°C in opposite directions.



- 16. (Amended) A decorative material comprising:
- a substrate formed of paper;
- a print layer provided on the substrate;
- a sealer layer provided on the print layer; and

a top coat provided on the sealer layer, the top coat comprising an ionizing radiation-curable resin,

the top coat being regulated to a coefficient of dynamic friction of 0.3 to 0.6 in the gloss (75 degrees) range of 10 to 50, said sealer layer also functioning as a stress-relaxing layer for relaxing shrinkage stress caused at a time of curing of the ionizing radiation-curable resin for the formation of the top coat.

19. (Amended) The decorative material according to claim 16, wherein the sealer layer has a yield strength of not less than 0.6 kgf and a breaking strength of not less than 1.0 kgf, the yield strength and the breaking strength having been measured in such a manner that two biaxially stretched polyethylene terephthalate film strips having a thickness of 50 µm and a width of 10 mm are laminated on top of the other through a 3 µm-thick sealer layer so as for the end of one of the strips to overlap with the end of the other strip by 10 mm and, in this state, the two biaxially stretched polyethylene terephthalate film strips are pulled at a temperature of 70°C in opposite directions.

- 21. (Amended) A decorative material comprising:
- a substrate formed of paper;
- a first sealer layer provided on the substrate;
- a print layer provided on the first sealer layer;
- a second sealer layer provided on the print layer; and
- a top coat provided on the second sealer layer, the top coat comprising an ionizing radiation-curable resin,

the total thickness of the layers being not more than 50 μm , said first and second sealer layers also functioning as a stress-relaxing layer for relaxing shrinkage stress caused at the time of curing of the ionizing radiation-curable resin for the formation of the top coat.

Cancel claim 23 without prejudice or disclaimer.

Please amend claims 26 to 28 as follows:

26. (Amended) The decorative material according to claim 21, wherein the first sealer layer comprises a crosslinked resin.

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27. (Amended) The decorative material according to claim 21, wherein the first sealer layer has a yield strength of not less than 0.6 kgf and a breaking strength of not less than 1.0 kgf, the yield strength and the breaking strength having been measured in such a manner that two biaxially stretched polyethylene terephthalate film strips having a thickness of 50 μm and a width of 10 mm are laminated on top of the other through a 3 μm-thick sealer layer so as for the end of one of the strips to overlap with the end of the other strip by 10 mm and, in this state, the two biaxially stretched polyethylene terephthalate film strips are pulled at a temperature of 70°C in opposite directions.

28. (Amended) The decorative material according to claim 21, wherein the first sealer layer has a yield strength of 0.6 to 3.0 kgf and a breaking strength of 1.0 to 4.0 kgf.

Please add the following claims:

36. (New) The decorative material according to claim 21, wherein the second sealer layer comprises a crosslinked resin.

- 37. (New) The decorative material according to claim 21, wherein both the first sealer layer and the second sealer layer comprise a crosslinked resin.
- wherein the second sealer layer has a yield strength of not less than 0.6 kgf and a breaking strength of not less than 1.0 kgf, the yield strength and the breaking strength having been measured in such a manner that two biaxially stretched polyethylene terephthalate film strips having a thickness of 50 µm and a width of 10 mm are laminated on top of the other through a 3 µm-thick sealer layer so as for the end of one of the strips to overlap with the end of the other strip by 10 mm and, in this state, the two biaxially stretched polyethylene terephthalate film strips are pulled at a temperature of 70°C in opposite directions.
 - 39. (New) The decorative material according to claim 21, wherein both the first sealer layer and the second sealer layer have a yield strength of not less than 0.6 kgf and a breaking strength of not less than 1.0 kgf, the yield strength and the breaking strength having been measured in such a manner that two biaxially stretched polyethylene terephthalate film strips having a thickness of 50 µm and a width of 10 mm are laminated on top of

the other through a 3 µm-thick sealer layer so as for the end of one of the strips to overlap with the end of the other strip by 10 mm and, in this state, the two biaxially stretched polyethylene terephthalate film strips are pulled at a temperature of 70°C in opposite directions.

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- 40. (New) The decorative material according to claim 21, wherein the second sealer layer has a yield strength of 0.6 to 3.0 kgf and a breaking strength of 1.0 to 4.0 kgf.
- 41. (New) The decorative material according to claim 21, wherein both the first sealer layer and the second sealer layer have a yield strength of 0.6 to 3.0 kgf and a breaking strength of 1.0 to 4.0 kgf.